

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 3rd of March, 2011.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: March 3, 2011.

The Georgia Department of Revenue has repealed:

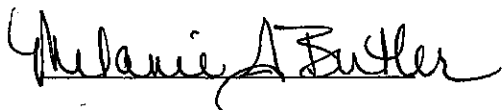
- 560-11-2-.32, entitled "County Boards of Equalization—Creation and Number."
- 560-11-2-.33, entitled "County Boards of Equalization—Qualifications and Appointment of Members and Alternate Members."
- 560-11-2-.61, entitled "Digest Reporting"

The Georgia Department of Revenue has adopted:

- 560-11-2-.27, entitled "County Board of Tax Assessors—Vacancy."
- 560-11-2-.31, entitled "County Board of Tax Assessors—Qualifications."
- 560-11-6-.09, entitled "Table of Conservation Use Land Values."
- 560-11-11-.12, entitled "Table of Forest Land Protection Act Land Use Values."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-7.7, 48-5-264, 48-5-269, 48-5-271, 48-5-290, 48-5-291, 48-5-292, and 48-5-295.

Sworn to and subscribed before me this 3rd day of March, 2011.



(Signature of Notary Public)

(Notary Public Seal)

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012



Douglas J. MacGinnitie
Commissioner
Georgia Department of Revenue

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.32 Repealed.

RULES
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DEPARTMENT OF REVENUE
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CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.33 Repealed.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATION

560-11-2-.61 Repealed.

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT
SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**

560-11-2-.27 County Board of Tax Assessors—Vacancy.

When there is a vacancy on a county's board of tax assessors, the county's governing authority shall immediately fill the vacancy by appointing a new member whose qualifications are in conformity with O.C.G.A. § 48-5-291.

Authority...O.C.G.A. § 48-5-264, 48-5-291, 48-5-292, 48-5-295

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**

**560-11-2-.31 County Board of Tax Assessors—
Qualifications.**

(1) 'Approved Appraisal Courses' under O.C.G.A. § 48-5-291 shall be only those courses approved by the Local Government Services Division of the Georgia Department of Revenue.

(2) 'Two Calendar Years of Tenure' under § 48-5-291 shall mean any calendar twenty-four (24) month period beginning on the date the assessor is appointed.

(3) 'Certificate' as issued by the Commissioner under O.C.G.A. § 48-5-291 shall mean a certificate issued by the Revenue Commissioner officially and specifically for the purpose of designating an assessor as certified pursuant to § 48-5-291(a)(5). 'Certificate' shall not mean any certificate issued specifically for the successful completion of approved appraisal courses. No duties or responsibilities may be executed by a board of tax assessors having a majority of members who do not have a valid 'Certificate.' A 'Certificate' shall be:

(a) Issued to each board of assessor member upon the Revenue Commissioner's receipt of the oath of office signed by the assessor member along with, if available, proof of high school education;

(b) Printed with an expiration date coinciding with the tax assessor's term of office;

(c) Posted in a prominent location readily viewable by the public in the office of the board of tax assessors; and

1. A Certificate may be revoked for a direct and clear violation of state law and regulations governing the duties and responsibilities of the board of tax assessors.

(i) Revenue Commissioner or his delegates shall have the authority to revoke.

(ii) A board of tax assessor whose 'Certificate' has been revoked may not vote in any legal Board of Assessors meeting and their attendance shall not count as a member necessary to constitute a quorum. Any attendance by such revoked member shall be duly noted in the minutes of that meeting.

(I) Notice of revocation will be provided to:

(A) The individual board of assessor member whose certificate is revoked;

(B) The county board of tax assessors Chairperson; and

(C) The county governing authority.

(iii) Revocation of a Certificate shall remain in effect until such time as the ex-board member becomes compliant with Georgia law and regulations governing the duties, certification, training requirements, and qualifications of the board of tax assessors and certification has been reinstated by the Revenue Commissioner or his delegates.

(iv) Revocation of an assessor member's Certificate pursuant to subsection (b) of Code Section 48-5-295 may be grounds for permanent removal from a county's board of tax assessors by the Revenue Commissioner.

(v) Revocation of a Certificate may be appealed by the assessor member in writing to the Revenue Commissioner, by way of the Director of the Local Government Services Division. All evidence and arguments to be considered must be included in the written appeal.

(I) Appeals must be filed within 30 days of revocation date printed on the notice.

(II) Extensions to the 30 day appeal filing period may be granted by the Director of Local Government Services.

(4) A member of a county board of tax assessors may be reappointed to succeed himself as a member of the board so long as the reappointment does not act to circumvent the certification, training requirements, and qualifications of O.C.G.A. § 48-5-290, O.C.G.A. § 48-5-291, O.C.G.A. § 48-5-292 and this Regulation.

Authority: O.C.G.A. §§ 48-5-290, 48-5-291, 48-5-292.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-6
CONSERVATION USE PROPERTY

560-11-6-.09—Table of Conservation Use Land Values.

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-696, W2-625, W3-567, W4-520, W5-477, W6-443, W7-416, W8-382, W9-348, A1-1,261, A2-1,193, A3-1,104, A4-1,012, A5-915, A6-818, A7-728, A8-639, A9-548;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-603, W7-568, W8-522, W9-475, A1-1,382, A2-1,231, A3-1,097, A4-970, A5-868, A6-776, A7-696, A8-632, A9-568;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-588, W7-495, W8-403, W9-337, A1-1,052, A2-956, A3-857, A4-760, A5-663, A6-599, A7-491, A8-412, A9-348;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-680, W2-609, W3-552, W4-506, W5-441, W6-412, W7-358, W8-310, W9-253, A1-864, A2-773, A3-709, A4-634, A5-557, A6-463, A7-401, A8-312, A9-226;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-580, W2-536, W3-493, W4-452, W5-409, W6-367, W7-323, W8-280, W9-233, A1-641, A2-558, A3-519, A4-475, A5-424, A6-361, A7-297, A8-234, A9-172;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-573, W2-527, W3-481, W4-438, W5-392, W6-347, W7-301, W8-255, W9-209, A1-726, A2-637, A3-584, A4-536, A5-475, A6-396, A7-323, A8-248, A9-175;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-614, W2-559, W3-509, W4-458, W5-404, W6-354, W7-301, W8-248, W9-197, A1-843,

A2-765, A3-680, A4-592, A5-507, A6-426, A7-330, A8-252, A9-170;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-667, W2-605, W3-542, W4-481, W5-419, W6-358, W7-296, W8-234, W9-192, A1-852, A2-806, A3-728, A4-649, A5-571, A6-493, A7-382, A8-310, A9-230;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-675, W2-609, W3-552, W4-491, W5-428, W6-369, W7-307, W8-246, W9-192, A1-790, A2-762, A3-683, A4-609, A5-534, A6-458, A7-382, A8-305, A9-230.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-11
CONSERVATION USE PROPERTY

560-11-11-.12—Table of Forest Land Protection Act Land Use Values.

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-696, W2-625, W3-567, W4-520, W5-477, W6-443, W7-416, W8-382, W9-348;

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-603, W7-568, W8-522, W9-475;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-588, W7-495, W8-403, W9-337;

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-680, W2-609, W3-552, W4-506, W5-441, W6-412, W7-358, W8-310, W9-253;

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-580, W2-536, W3-493, W4-452, W5-409, W6-367, W7-323, W8-280, W9-233;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-573, W2-527, W3-481, W4-438, W5-392, W6-347, W7-301, W8-255, W9-209;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-614, W2-559, W3-509, W4-458, W5-404, W6-354, W7-301, W8-248, W9-197;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-667, W2-605, W3-542, W4-481, W5-419, W6-358, W7-296, W8-234, W9-192;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne.

Table of per acre values: W1-675, W2-609, W3-552, W4-491,
W5-428, W6-369, W7-307, W8-246, W9-192.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-271.